

**Table VIII.2. Estimated Total Impacts to Businesses from Both Annualized Non-Recurring and Annual Recurring Costs**

Code	Category	Estimated # Products Non-compliant	Number of Manufacturers/Marketers with Noncompliant Products in Each Product Category	Estimated Annual Costs, Dollars Per Year (Includes Recurring and Nonrecurring) For a Typical Business in the Product Category			For All Businesses in the Product Category		
				Low Cost	High Cost	Mid Cost	Low Cost	High Cost	Mid Cost
2208	Automotive Windshield Washer Fluids	58	30	\$2,654	\$34,027	\$18,340	\$79,622	\$1,020,799	\$550,211
2202	Automotive Brake Cleaners	82	26	\$7,582	\$58,757	\$33,170	\$197,132	\$1,527,694	\$862,413
2203	Carburetor, Choke Cleaners	79	28	\$8,505	\$54,627	\$31,568	\$238,135	\$1,529,563	\$883,849
2204a	Engine Degreasers (Aerosols)	41	35	\$4,078	\$23,086	\$13,582	\$142,714	\$807,995	\$475,354
2204b	Engine Degreasers (non-Aerosols)	13	7	\$2,601	\$33,350	\$17,875	\$18,209	\$233,447	\$125,828
2206	Tire Inflator and Sealant	11	9	\$40,250	\$59,817	\$50,033	\$382,246	\$538,350	\$450,289
	<b>Total</b>	<b>283</b>	<b>135</b>				<b>\$1,038,058</b>	<b>\$5,657,847</b>	<b>\$3,347,952</b>
1104	Household Care								
5502	Construction, Panel, and Flooring Adhesives	54	18	\$34,303	\$86,828	\$60,565	\$617,445	\$1,562,805	\$1,090,175
5405	Double-Phase Aerosol Air Freshener	23	13	\$87,457	\$98,164	\$92,810	\$876,937	\$1,278,131	\$1,076,534
5202a	Furniture Maintenance Products (Aerosols)	40	15	\$12,396	\$58,619	\$35,508	\$185,944	\$879,281	\$532,813
5202b	General Purpose Cleaners (Ready-to-Use)	66	27	\$4,755	\$47,554	\$28,155	\$128,396	\$1,283,957	\$706,177
5203a	General Purpose Degreasers (Ready-to-Use)	73	28	\$58,447	\$104,219	\$61,333	\$1,838,503	\$2,918,126	\$2,277,314
5203b	General Purpose Degreasers (Ready-to-Use)	80	30	\$5,214	\$52,136	\$28,675	\$156,409	\$1,564,094	\$860,251
5203c	G.P. Degreaser/Solvent Parts Cleaner (Aerosol)	12	10	\$8,666	\$28,676	\$18,171	\$88,663	\$288,765	\$191,714
5204a	Glass Cleaners (Dilutables)	61	29	\$4,105	\$41,054	\$22,580	\$119,058	\$1,190,579	\$654,818
5204b	Glass Cleaners (Ready-to-Use, Non-Aerosol)	84	41	\$4,441	\$44,412	\$24,427	\$182,089	\$1,820,885	\$1,001,487
1201	Sealant and Caulking Compounds	122	21	\$11,339	\$113,388	\$62,364	\$238,116	\$2,381,157	\$1,309,837
	<b>Total</b>	<b>697</b>	<b>253</b>				<b>\$4,367,628</b>	<b>\$16,574,561</b>	<b>\$10,471,094</b>
6402	Personal Care								
5503	Nail Mousse	118	27	\$12,754	\$69,756	\$41,255	\$344,350	\$1,883,401	\$1,113,876
	Nail Polish Remover	42	16	\$4,178	\$38,532	\$21,355	\$66,851	\$816,512	\$341,681
	<b>Total</b>	<b>160</b>	<b>43</b>				<b>\$411,201</b>	<b>\$2,499,913</b>	<b>\$1,455,557</b>
4305	Pesticides								
4302	Crawling Bug Insecticides (Aerosols)	59	18	\$40,431	\$299,481	\$169,956	\$727,754	\$5,390,663	\$3,059,208
4304	Flying Insect Insecticide (Aerosols)	43	16	\$27,785	\$241,898	\$134,842	\$444,565	\$3,870,378	\$2,167,471
4304	Lawn and Garden Insecticides (Non-Aerosol)	22	6	\$18,044	\$161,078	\$88,561	\$98,265	\$968,470	\$531,367
	<b>Total</b>	<b>124</b>	<b>40</b>				<b>\$1,268,584</b>	<b>\$10,227,508</b>	<b>\$5,748,046</b>
	<b>Grand Total</b>	<b>1,264</b>					<b>\$7,085,471</b>	<b>\$34,959,830</b>	<b>\$21,022,650</b>

Notes: Number of Manufacturers/Marketers with noncompliant products taken from 1997 ARB Survey for all categories except for windshield washer fluid, which was estimated from Frost & Sullivan, "Automotive Functional Fluids Aftermarket Participants," 5/3/99

**Table VIII-5. Estimated Total Annualized Non-Recurring Fixed Cost to Comply with Proposed Standards**

Code	Category	Proposed Limit	Estimated # Products Non-compliant (A)	Estimated Total One-Time Cost to Reformulate Per Product (dollars)		Estimated Annualized Cost to Reformulate Per Product (dollars per year)		Estimated Annualized Fixed Cost to Reformulate All Non-Compliant Products (dollars per year)	
				Low (B0)	High (B1)	Low (B2 = B0 x CRF)	High (B3 = B1 x CRF)	Low (A x B2)	High (A x B3)
<b>Automotive Care</b>									
2208	Automotive Windshield Washer Fluids	1%	58	\$8,476	\$108,659	\$1,379	\$17,685	\$79,822	\$1,020,799
2202	Automotive Brake Cleaners	45%	82	\$8,476	\$108,659	\$1,379	\$17,685	\$112,564	\$1,443,128
2203	Carburetor, Choke Cleaners	45%	79	\$8,476	\$108,659	\$1,379	\$17,685	\$109,253	\$1,400,681
2204a	Engine Degreasers (Aerosols)	35%	41	\$8,476	\$108,659	\$1,379	\$17,685	\$56,282	\$721,563
2204b	Engine Degreasers (non-Aerosols)	5%	13	\$8,476	\$108,659	\$1,379	\$17,685	\$18,209	\$233,447
2205	Tire Inflation and Sealant	20%	11	\$8,476	\$108,659	\$1,379	\$17,685	\$14,898	\$191,002
SUM =				283				\$390,828	\$5,010,817
<b>Household Care</b>									
1104	Construction, Panel, and Flooring Adhesives	15%	54	\$11,954	\$119,536	\$1,945	\$19,454	\$105,051	\$1,050,511
5002	Double-Phase Aerosol Air Freshener	20%	23	\$11,954	\$119,536	\$1,945	\$19,454	\$44,355	\$443,549
5405	Furniture Maintenance Products (Aerosols)	17%	40	\$11,954	\$119,536	\$1,945	\$19,454	\$77,037	\$770,374
5202a	General Purpose Cleaners (Dilutables)	1%	66	\$11,954	\$119,536	\$1,945	\$19,454	\$128,396	\$1,283,957
5202b	General Purpose Cleaners (Ready-to-Use)	3%	73	\$11,954	\$119,536	\$1,945	\$19,454	\$128,396	\$1,283,957
5203a	General Purpose Degreasers (Dilutables)	1%	80	\$11,954	\$119,536	\$1,945	\$19,454	\$128,396	\$1,283,957
5203b	General Purpose Degreasers (Ready-to-Use)	3%	72	\$11,954	\$119,536	\$1,945	\$19,454	\$128,396	\$1,283,957
5203c	3 P. Degreaser/Solvent Parts Cleaner (Aerosol)	50%	12	\$11,954	\$119,536	\$1,945	\$19,454	\$23,345	\$233,447
5204a	Glass Cleaners (Dilutables)	1%	61	\$11,954	\$119,536	\$1,945	\$19,454	\$119,058	\$1,190,579
5204b	Glass Cleaners (Ready-to-Use, Non-Aerosol)	4%	84	\$11,954	\$119,536	\$1,945	\$19,454	\$182,089	\$1,820,885
1201	Sealant and Caulking Compounds	4%	122	\$11,954	\$119,536	\$1,945	\$19,454	\$238,116	\$2,381,157
SUM =				697				\$1,356,326	\$13,563,289
<b>Personal Care</b>									
6002	Hair Mousse	6%	118	\$9,780	\$90,195	\$1,592	\$14,679	\$187,182	\$1,726,233
6503	Nail Polish Remover	0%	42	\$9,780	\$90,195	\$1,592	\$14,679	\$68,651	\$616,512
SUM =				160				\$254,033	\$2,342,745
<b>Pesticides</b>									
4305	Crawling Bug Insecticides (Aerosols)	15.00%	59	\$62,593	\$549,865	\$10,187	\$89,488	\$596,992	\$5,261,891
4302	Flying Insect Insecticide (Aerosols)	25.00%	43	\$62,593	\$549,865	\$10,187	\$89,488	\$440,058	\$3,865,879
4304	Lawn and Garden Insecticides (Non-Aerosol)	3.00%	22	\$27,385	\$274,932	\$4,457	\$44,744	\$96,285	\$966,470
SUM =				124				\$1,135,315	\$10,094,240
1999 Chemical Engineering Plant Cost Index = 388.6 (Prelim 4/99)				Market Adjustment = 1.2		Grand Annual Total (dollars per year)		\$3,136,502	\$31,010,861
1991 Chemical Engineering Plant Cost Index = 357.6 (Final 1991)									

1999 Chemical Engineering Plant Cost Index = 388.6 (Prelim 4/99)  
 1991 Chemical Engineering Plant Cost Index = 357.6 (Final 1991)

Market Adjustment = 1.2  
 (used to estimate total number of non-comp products in CA)

Discount Rate = 10.00%

Project Horizon, yrs = 10

Cost Recovery Factor = 0.16275 (CRF)

Notes: # Noncompliant Products = Market Adj. x (# Noncompliant Products in Survey)

with windshield washer fluid market adj. of 2.22 and all others 1.2

Table VIII-6. Estimated Cost-Effectiveness for Proposed Standards

Code	Category	Typical Non-compliant VOC Content (A)	Proposed Limit (B)	Estimated # Products Non-compliant (C)	1997 Emission Reduction (lb/day) (D)	Estimated Reformulation Costs (in 1998 dollars)				Estimated Cost Effectiveness		
						Annualized Non-Recurring Cost		Annual Recurring Cost		\$/lb VOC reduced (in 1998 dollars)		Avg. (G1+G2)/2
						Low (E1)	High (E2)	Low (F1)	High (F2)	Low (G1=(E1+F1))	High (G2=(E2+F2))	
2208	Automotive Care	5%	1%	58	7,420	\$0.00	\$0.02	(\$0.04)	(\$0.04)	(\$0.04)	\$0.00	\$0.00
2202	Automotive Brake Cleaners	50%	45%	82	0.310	\$0.06	\$0.83	\$0.37	\$0.37	\$0.44	\$1.20	\$0.82
2203	Carburetor, Choke Cleaners	75%	45%	79	2.190	\$0.01	\$0.11	\$0.08	\$0.08	\$0.09	\$0.19	\$0.14
2204a	Engine Degreasers (Aerosols)	50%	35%	41	0.370	\$0.03	\$0.35	\$0.32	\$0.32	\$0.35	\$0.67	\$0.51
2204b	Engine Degreasers (non-Aerosols)	40%	5%	13	0.050	\$0.06	\$0.83	(\$0.56)	(\$0.56)	(\$0.49)	\$0.27	\$0.00
2208	The Inflator and Sealant	35%	20%	11	0.320	\$0.01	\$0.11	\$1.49	\$1.49	\$1.50	\$1.59	\$1.54
						283					\$0.12	
Household Care												
1104	Construction, Panel, and Flooring Adhesives	27%	15%	54	0.440	\$0.04	\$0.43	\$1.60	\$1.60	\$1.64	\$2.02	\$1.83
5602	Disinfectant-Aerosol Air Freshener	30%	20%	23	1.540	\$0.01	\$0.05	\$0.74	\$0.74	\$0.75	\$0.79	\$0.77
5405	Furniture Maintenance Products (Aerosols)	25%	17%	40	0.350	\$0.04	\$0.39	\$0.43	\$0.43	\$0.47	\$0.82	\$0.64
5202a	General Purpose Cleaners (Dilutables)	3%	1%	66	0.410	\$0.06	\$0.59	(\$3.25)	(\$4.47)	(\$3.19)	(\$3.92)	\$0.00
5202b	General Purpose Cleaners (Ready-to-Use)	5%	3%	73	1.050	\$0.02	\$0.24	\$1.95	\$2.92	\$1.97	\$3.17	\$2.57
5203a	General Purpose Degreasers (Dilutables)	5%	1%	80	0.410	\$0.07	\$0.68	(\$1.25)	(\$2.00)	(\$1.18)	(\$1.32)	\$0.00
5203b	General Purpose Degreasers (Ready-to-Use)	22%	3%	72	0.850	\$0.03	\$0.29	(\$0.45)	(\$0.29)	(\$0.42)	\$0.00	\$0.00
5203c	G.P. Degreaser/Solvent Parts Cleaner (Aerosol)	100%	50%	12	0.360	\$0.01	\$0.12	\$0.24	\$0.24	\$0.25	\$0.36	\$0.30
5204a	Glass Cleaners (Dilutables)	4%	1%	61	0.620	\$0.03	\$0.28	(\$0.47)	(\$0.47)	(\$0.45)	(\$0.22)	\$0.00
5204b	Glass Cleaners (Ready-to-Use, Non-Aerosol)	5%	4%	94	0.360	\$0.09	\$0.90	(\$0.60)	(\$0.60)	(\$0.51)	\$0.30	\$0.00
1201	Sealant and Caulking Compounds	35%	4%	122	0.790	\$0.05	\$0.54	(\$0.24)	(\$0.40)	(\$0.18)	\$0.14	\$0.00
						697					\$0.68	
Personal Care												
9402	Hair Mousse	15%	6%	118	0.330	\$0.10	\$0.93	\$0.65	\$1.62	\$0.75	\$2.56	\$1.65
9503	Nail Polish Remover	35%	0%	42	0.470	\$0.03	+\$0.23	(\$0.17)	(\$0.21)	(\$0.14)	\$0.02	\$0.00
						160					\$0.68	
Pesticides												
4305	Crawling Bug Insecticides (Aerosols)	20%	15%	59	0.490	\$0.22	\$1.91	\$0.36	\$0.36	\$0.58	\$2.27	\$1.43
4302	Flying Insect Insecticide (Aerosols)	35%	25%	43	0.110	\$0.71	\$6.26	\$0.06	\$0.06	\$0.77	\$6.31	\$3.54
4304	Lawn and Garden Insecticides (Non-Aerosol)	5%	3%	22	0.350	\$0.05	\$0.49	(\$0.21)	(\$0.21)	(\$0.16)	\$0.26	\$0.06
						124					\$1.17	
Grand Tot.						1,284					\$0.00	
						20					\$0.40	

Notes:		
(1) *	Avg Cost Effectiveness shown as "\$0.00" means the average of the low and high cost-effectiveness for the category was either 0 or negative.	
(2)	ERWA = emission reduction-weighted average	
(3)	Cost-effectiveness values in "Y" are negative (i.e., indicates potential cost savings)	

Notes:

(1) - Avg Cost Effectiveness shown as "\$0.00" means the average of the low and high cost-effectiveness for the category was either 0 or negative.

(2) ERWA = emission reduction-weighted average

(3) Cost-effectiveness values in "Y" are negative (i.e., indicates potential cost savings)

(4) Non-recurring fixed costs annualized by multiplying with the Cost Recovery Factor (CRF)

(5) "w" Products Non-Compliant" (Column C) and "Emission Reductions" (Column D) reflect 1997 Mid-Term Survey results adjusted for market coverage of the survey.

(6) For non-recurring costs, "low" and "high" refer to range of estimated fixed costs as shown in Section VIII, for recurring costs, "low" and "high" refer to "All Other" ingredients assumed to cost \$3.50/lb and \$7.00/lb, respectively (in 1998 dollars), unless otherwise noted in individual category cost spreadsheets

California-to-National Cost Adjustment Factor = 0.13

Table VIII-8. Estimated Impacts to Raw Materials Cost Per Unit

Estimated Raw Material Costs, \$/Unit of Product									
Code	Category	Baseline Pre-Regulatory				Compliant		Cost Difference from Baseline Pre-Teg	
		Low (A0)		High (B0)		Low (A1)	High (B1)	To Low (A1)-(A0)	To High (B1)-(B0)
<b>Automotive Care</b>									
2208	Automotive Windshield Washer Fluids	\$0.11	\$0.11	\$0.10	\$0.10	\$0.00	\$0.00		
2202	Automotive Brake Cleaners	\$0.20	\$0.20	\$0.21	\$0.21	\$0.02	\$0.02		
2203	Carburetor, Choke Cleaners	\$0.19	\$0.19	\$0.21	\$0.21	\$0.02	\$0.02		
2204a	Engine Degreasers (Aerosols)	\$0.34	\$0.34	\$0.38	\$0.38	\$0.04	\$0.04		
2204b	Engine Degreasers (non-Aerosol)	\$0.43	\$0.43	\$0.27	\$0.27	\$0.00	\$0.00		
2208	Tire Inflator and Sealant	\$0.13	\$0.13	\$0.38	\$0.38	\$0.25	\$0.25		
<b>Household Care</b>									
1104	Construction, Panel, and Flooring Adhesives	\$0.46	\$0.46	\$0.61	\$0.61	\$0.16	\$0.16		
5802	Double-Phase Aerosol Air Freshener	\$0.07	\$0.09	\$0.11	\$0.13	\$0.04	\$0.04		
5405	Furniture Maintenance Products (Aerosols)	\$0.40	\$0.40	\$0.43	\$0.43	\$0.03	\$0.03		
5202a	General Purpose Cleaners (Dilutables)	\$0.17	\$0.07	\$0.06	\$0.02	\$0.00	\$0.00		
5202b	General Purpose Cleaners (Ready-to-Use)	\$0.07	\$0.09	\$0.10	\$0.12	\$0.03	\$0.04		
5203a	General Purpose Degreasers (Dilutables)	\$0.13	\$0.18	\$0.08	\$0.07	\$0.00	\$0.00		
5203b	General Purpose Degreasers (Ready-to-Use)	\$0.23	\$0.26	\$0.16	\$0.24	\$0.00	\$0.00		
5203c	G.P. Degreaser/Solvent Parts Cleaner (Aerosol)	\$0.32	\$0.32	\$0.43	\$0.43	\$0.11	\$0.11		
5204a	Glass Cleaners (Dilutables)	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00	\$0.00		
5204b	Glass Cleaners (Ready-to-Use, Non-Aerosol)	\$0.05	\$0.05	\$0.04	\$0.04	\$0.00	\$0.00		
1201	Sealant and Caulking Compounds	\$0.24	\$0.38	\$0.18	\$0.28	\$0.00	\$0.00		
<b>Personal Care</b>									
8402	Hair Moussees	\$0.14	\$0.27	\$0.17	\$0.34	\$0.03	\$0.07		
9503	Nail Polish Remover	\$0.17	\$0.20	\$0.13	\$0.14	\$0.00	\$0.00		
<b>Pesticides</b>									
4305	Crawling Bug Insecticides (Aerosols)	\$0.15	\$0.23	\$0.17	\$0.25	\$0.01	\$0.01		
4302	Flying Insect Insecticide (Aerosols)	\$0.18	\$0.26	\$0.19	\$0.27	\$0.00	\$0.00		
4304	Lawn and Garden Insecticides (Non-Aerosol)	\$0.12	\$0.20	\$0.11	\$0.20	\$0.00	\$0.00		
						MIN INCREASE	\$0.00		
						MAX INCREASE	\$0.25		

**Table VII-10. Estimated Per-Unit Cost Increases from Both Annualized Non-Recurring and Annual Recurring Costs**

Code	Category	Sales, Mkt Average VOC Content, %	Estimated VOC Emissions, lbs/day	Typical Unit Weight Duncans	Estimated Unit Sales per Day In Calif.	Estimated Per Unit Production Cost Increase						
						Annualized		Annual		Annual		
						Nonrecurring Low Cost/Unit (E1)	Recurring High Cost/Unit (E2)	Recurring Low Cost/Unit (F1)	Recurring High Cost/Unit (F2)	Total Increase Low/Unit G1=(E1+F1)	Total Increase High/Unit G2=(E2+F2)	Total Increase Mid/Unit G1+G2/2
2208	Automotive Care	5.0%	8.30	133	39,940	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00
2202	Automotive Brake Cleaners	42.0%	5.60	13	32,821	\$0.00	\$0.02	\$0.02	\$0.02	\$0.02	\$0.03	\$0.02
2203	Carburetor, Choke Cleaners	67.0%	6.46	13	23,807	\$0.00	\$0.02	\$0.02	\$0.02	\$0.03	\$0.04	\$0.03
2204a	Engine Degreasers (Aerosols)	34.0%	1.67	13	12,090	\$0.00	\$0.02	\$0.04	\$0.04	\$0.04	\$0.05	\$0.05
2204b	Engine Degreasers (non-Aerosols)	1.0%	0.08	13	19,692	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2208	The Initiator and Sealant	21.0%	0.89	18	7,534	\$0.00	\$0.01	\$0.25	\$0.25	\$0.25	\$0.26	\$0.26
Household Care												
1104	Construction, Panel, and Flooding Adhesives	22.0%	1.00	13	11,189	\$0.00	\$0.03	\$0.16	\$0.16	\$0.16	\$0.19	\$0.17
5602	Domestic Phase Aerosol Air Freshener	30.0%	4.57	9	54,163	\$0.00	\$0.00	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
5405	Furniture Maintenance Products (Aerosols)	20.0%	1.98	12.5	25,344	\$0.00	\$0.01	\$0.03	\$0.03	\$0.03	\$0.04	\$0.03
5202a	General Purpose Cleaners (Diluables)	5.8%	4.77	6.6	306,543	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5202b	General Purpose Cleaners (Ready-to-Use)	2.0%	3.16	10.5	484,571	\$0.00	\$0.00	\$0.03	\$0.04	\$0.03	\$0.04	\$0.03
5203a	General Purpose Degreasers (Diluables)	6.2%	0.94	23	21,197	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03	\$0.01
5203b	General Purpose Degreasers (Ready-to-Use)	22.0%	0.95	12.3	11,234	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.04	\$0.02
5203c	G.P. Degreaser/Solvent Parts Cleaner (Aerosol)	97.0%	0.73	15	1,605	\$0.01	\$0.05	\$0.11	\$0.11	\$0.11	\$0.16	\$0.13
5204a	Glass Cleaners (Diluables)	2.0%	1.21	17	113,882	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5204b	Glass Cleaners (Ready-to-Use, Non-Aerosol)	5.0%	2.27	23	63,165	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01
1201	Sealant and Caulking Compounds	3.0%	1.67	13	153,436	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00
Personal Care												
7402	Anti-Mousses	9.0%	0.76	8	33,776	\$0.00	\$0.02	\$0.03	\$0.07	\$0.03	\$0.09	\$0.09
2503	Wall Polish Remover	21.0%	0.47	6	11,937	\$0.00	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02	\$0.01
Pesticides												
4305	Creeching Bug Insecticides (Aerosols)	28.0%	3.61	13	33,495	\$0.01	\$0.06	\$0.01	\$0.01	\$0.02	\$0.07	\$0.05
4302	Flying Insect Insecticide (Aerosols)	30.0%	0.6	13	4,923	\$0.03	\$0.26	\$0.00	\$0.00	\$0.04	\$0.26	\$0.16
4304	Lawn and Garden Insecticides (Non-Aerosol)	1.0%	1.35	13	332,308	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes:				SUM	1,798,654							
(1) (E) = Total Annualized Non-recurring Cost / ((D) * .985)						MIN UNIT COST INCREASE		\$0.00				
(2) Figures in "Y" are negative (i.e., indicates potential cost savings)						MAX UNIT COST INCREASE		\$0.28				
						SWA-UNIT COST INCREASE		\$0.02				